

United States District Court
Southern District of Texas
FILED

MAR 05 2015

David J. Bradley, Clerk of Court

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF TEXAS
HOUSTON DIVISION

UNITED STATES OF AMERICA

v.

STANSHELLE RENIQUE GAUL

§
§
§
§
§

15 CR 113
CRIMINAL NO. _____

CRIMINAL INDICTMENT

The Grand Jury Charges That:

INTRODUCTION

During calendar years 2007 through 2011, Stanshelle Renique Gaul of Angleton, Texas, prepared dozens of materially false client tax returns by including false Schedule C business losses, false Schedule A itemized deductions, false Form 2106 unreimbursed employee expense deductions, a false First Time Homebuyer Credit, and false Form 2441 credits for child and dependent care expenses supposedly incurred for persons unknown to the clients in order to generate excessive refunds that resulted in losses of approximately \$285,000 to the National Treasury.

COUNTS ONE THROUGH TWENTY-THREE

[Assisting in the Preparation of False Tax Returns – 26 U.S.C. § 7206(2)]

On or about the dates specified below, in the Houston Division of the Southern District of Texas,

STANSHELLE RENIQUE GAUL

defendant herein, did willfully aid and assist in, and procure, counsel, and advise the preparation and presentation to the Internal Revenue Service, an agency of the United States Treasury Department, of U.S. Individual Income Tax Returns, Forms 1040, either individual or joint, for the taxpayers and

tax years hereinafter specified, which were false and fraudulent as to material matters, in that they represented that the taxpayers were entitled under the provisions of the Internal Revenue laws to report income and claim losses, expenses, deductions, credits, payments and refunds in the approximate amounts hereinafter specified, whereas, as the defendant then and there well knew and believed, the taxpayers were not entitled to report such income and claim such losses, expenses, deductions, credits, payments and refunds in the approximate amounts hereinafter specified, but in greater or lesser amounts:

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
1	04/14/09	A Chavez	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 3,200
				Form 1040, Form 2106-EZ Part I, Line 6, Business Expenses	\$ 18,066
				Form 1040, Line 73a, Amount to be refunded	\$ 2,545
2	02/04/10	A Chavez	2009	Form 1040, Line 12, Business income or (loss)	(\$ 14,468)
				Form 1040, Line 73a, Amount to be refunded	\$ 1,959
3	02/03/11	A Chavez	2010	Form 1040, Line 12, Business income or (loss)	(\$ 15,823)
				Form 1040, Line 74a, Amount to be refunded	\$ 2,112

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
4	01/23/09	S Lewis	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 5,850
				Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses	\$ 15,896
				Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to L Runoalds	\$ 6,400
				Form 1040, Line 73a, Amount to be refunded	\$ 4,353
5	01/23/10	S Lewis	2009	Form 1040, Line 12, Business income or (loss)	(\$ 5,200)
				Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to L Runoalds	\$ 6,000
				Form 1040, Line 73a, Amount to be refunded	\$ 2,975

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
6	02/10/09	O & E Mack	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 10,210
				Form 1040, Schedule A, Line 17, Gifts to Charity other than by Cash or Check	\$ 7,960
				Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses	\$ 16,857
				Form 1040, Line 73a, Amount to be refunded	\$ 6,426
7	01/28/10	O & E Mack	2009	Form 1040, Line 12, Business income or (loss)	(\$ 14,339)
				Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 14,250
				Form 1040, Line 73a, Amount to be refunded	\$ 6,565

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
8	02/18/11	O & E Mack	2010	Form 1040, Line 12, Business income or (loss)	(\$ 16,635)
				Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 6,885
				Form 1040, Form 2441 Child & Dependent Care Expenses, Part II, Line 2 Amount of Qualified Expenses paid for Robert Ledesma	\$ 3,300
				Form 1040, Line 74a, Amount to be refunded	\$ 5,340
9	02/04/09	M & A Khoury	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 5,200
				Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses	\$ 11,076
				Form 1040, Line 73a, Amount to be refunded	\$ 7,049
10	02/08/10	M & A Khoury	2009	Form 1040, Line 12, Business income or (loss)	(\$ 33,555)
				Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 5,952
				Form 1040, Line 73a, Amount to be refunded	\$ 11,585

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
11	02/05/11	M Khoury	2010	Form 1040, Line 12, Business income or (loss)	(\$ 17,045)
				Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to Tiny Treasures	\$ 6,265
				Form 1040, Line 74a, Amount to be refunded	\$ 2,975
12	02/12/09	T & B Khoury	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 9,650
				Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses	\$ 14,589
				Form 1040, Line 73a, Amount to be refunded	\$ 5,765
13	02/11/10	T & B Khoury	2009	Form 1040, Line 12, Business income or (loss)	(\$ 40,409)
				Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 8,500
				Form 1040, Line 73a, Amount to be refunded	\$ 6,770
14	02/09/11	T & B Khoury	2010	Form 1040, Line 12, Business income or (loss)	(\$ 30,792)
				Form 1040, Line 74a, Amount to be refunded	\$ 7,689

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
15	02/02/09	M Rodriguez	2008	Form 1040, Schedule A, Line 6, Real Estate Taxes	\$ 2,230
				Form 1040, Form 2106-EZ Part I, Line 6, Total Expenses	\$ 23,419
				Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to Marshall	\$ 6,000
				Form 1040, Line 73a, Amount to be refunded	\$ 4,076
16	01/29/10	M Rodriguez	2009	Form 1040, Line 12, Business income or (loss)	(\$ 15,385)
				Form 1040, Schedule A, Line 6, Real Estate Taxes	\$ 2,210
				Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 13,550
				Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to Marshall	\$ 6,000
				Form 1040, Line 73a, Amount to be refunded	\$ 5,185

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
17	02/09/11	M Rodriguez	2010	Form 1040, Line 12, Business income or (loss)	(\$ 25,660)
				Form 1040, Form 2441 Child & Dependent Care Expenses, Part I, Line 1 Amount paid to Marshall	\$ 6,400
				Form 1040, Line 74a, Amount to be refunded	\$ 2,768
18	02/19/09	B Shanklin	2008	Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 14,570
				Form 1040, Form 2106-EZ, Part I, Line 6, Total Expenses	\$ 11,215
				Form 1040, Form 2441 Child & Dependent Care Expenses, Part II, Line 2 Amount of Qualified Expenses paid for Shannon Fuller	\$ 3,000
				Form 1040, Line 69, First Time Homebuyer Credit	\$ 3,476
				Form 1040, Line 73a, Amount to be refunded	\$ 15,630

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
19	01/27/10	B Shanklin	2009	Form 1040, Line 12, Business income or (loss)	(\$ 21,340)
				Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 21,300
				Form 1040, Form 2441 Child & Dependent Care Expenses, Part II, Line 2 Amount of Qualified Expenses paid for Shannon Fuller	\$ 3,000
				Form 1040, Line 73a, Amount to be refunded	\$ 11,328
20	02/16/11	B Shanklin	2010	Form 1040, Line 12, Business income or (loss)	(\$ 38,625)
				Form 1040, Line 74a, Amount to be refunded	\$ 10,168
21	01/21/09	K Wilson	2008	Form 1040, Schedule A, Line 6, Real Estate Taxes	\$ 2,120
				Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 3,720
				Form 1040, Schedule A, Job Expenses and Certain Miscellaneous Deductions, Line 27	\$ 12,172
				Form 1040, Line 73a, Amount to be refunded	\$ 3,475

Count	Date of Offense	Taxpayer(s) Last Name(s)	Tax Year	False Item(s)	Approximate Amount Claimed
22	01/27/10	K Wilson	2009	Form 1040, Line 12, Business income or (loss)	(\$ 8,157)
				Form 1040, Schedule A, Line 6, Real Estate Taxes	\$ 2,010
				Form 1040, Schedule A, Line 16, Gifts to Charity by Cash or Check	\$ 2,875
				Form 1040, Line 73a, Amount to be refunded	\$ 2,564
23	01/22/11	K Wilson	2010	Form 1040, Line 12, Business income or (loss)	(\$ 9,120)
				Form 1040, Line 74a, Amount to be refunded	\$ 1,354

In violation of Title 26, United States Code, Section 7206(2).

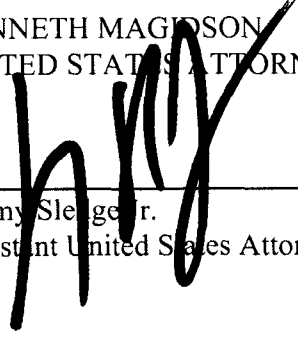
A TRUE BILL:

FOREPERSON OF THE GRAND JURY

Original Signature on File

KENNETH MAGUIRSON
UNITED STATES ATTORNEY

By:


Jimmy Sledge Jr.
Assistant United States Attorney